

**UNITED STATES BANKRUPTCY COURT  
WESTERN DISTRICT OF TEXAS  
MIDLAND DIVISION**

<b>IN RE:</b>	<b>)</b>	<b>CASE NO. 23-70156-smr</b>
	<b>)</b>	
<b>Ironclad Pressure Control, LLC,</b>	<b>)</b>	
	<b>)</b>	
	<b>)</b>	
<b>DEBTOR.</b>	<b>)</b>	<b>CHAPTER 11/sub V</b>

**UNITED STATES OF AMERICA'S (INTERNAL REVENUE SERVICE)  
LIMITED OBJECTION TO DEBTOR'S FIRST AMENDED PLAN OF  
REORGANIZATION UNDER SUBCHAPTER V OF CHAPTER 11**

The United States, on behalf of the Internal Revenue Service (“IRS”), hereby files this Limited Objection to Confirmation of Debtor’s First Amended Plan of Reorganization (ECF No. 210) for the following reasons:

1. Debtor alleges that it owes employment taxes in the approximate amount of \$40,000.00 in its section 1188 (c) pre-status conference report (ECF No. 46) and in its plan liquidation analysis (ex A footnote 17) it also indicates it owes \$40,000.00, However; Debtor has not filed employment tax returns for the prepetition periods.
2. Additionally, it appears from Debtor’s monthly operating report for March (ECF No. 182), that it has employees but based on information and belief, no post-petition employment tax deposits or tax returns have been filed.
3. Because Debtor has not filed any employment tax returns, the IRS has not filed a proof of claim. Debtor should be required to file all unfiled employment tax returns before the Plan is confirmed to determine the priority tax liability and feasibility.

WHEREFORE, the United States requests that confirmation be denied.

Respectfully submitted,

JAIME ESPARZA  
UNITED STATES ATTORNEY

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**CERTIFICATE OF SERVICE**

I certify that on July 2, 2024, a copy of the foregoing “United States of America’s (Internal Revenue Service) Limited Objection to Debtor’s First Amended Plan of Reorganization Under Subchapter V of Chapter 11” was served by either the Court’s CM/ECF electronic notification system or by U.S. First Class Mail, postage prepaid, as indicated below:

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